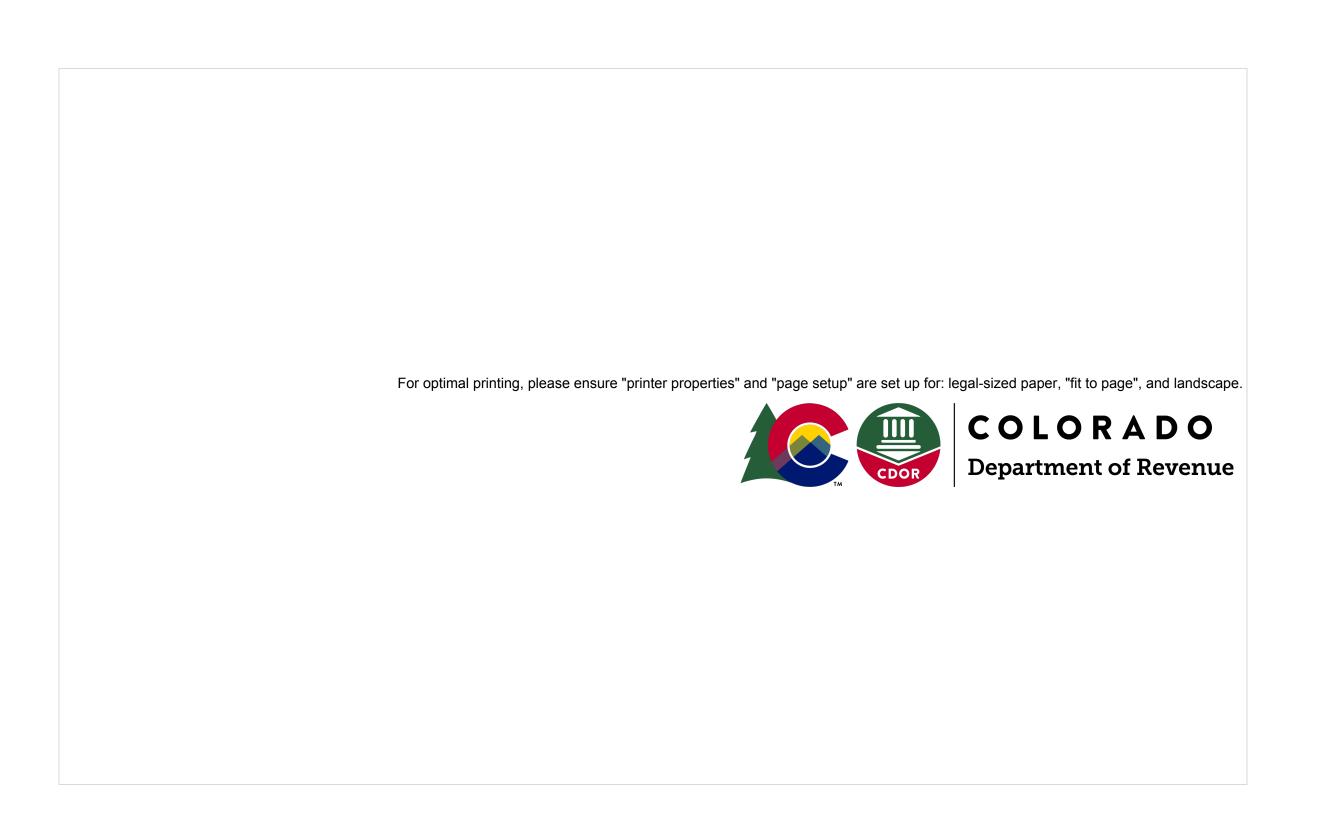


# Colorado Department of Revenue

## 2021 Regulatory Agenda

(January 1, 2021 - December 31, 2021)



The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in \$2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per \$2-7-202(6), C.R.S., the Agenda must contain:

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| Schedule | Rule Number and Title (or<br>Description)                    | New rule, revision, or repeal? | Statutory or other basis for adoption of rule               | Part of<br>Mandatory<br>Rule Review? | Purpose  | Stakeholders                           | Anticipated<br>Hearing Date |
|----------|--|--------------------------------|---|--------------------------------------|--|--|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)                                 |                                | (ex: 2-3-401, C.R.S.)                                       | X if yes                             | (Purpose for the change, ex: legislation)  |  |                             |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-103-1, Request for<br>Hearing      | Revision                       | § 39-21-103 and 39-<br>21-112(1), C.R.S.                    | Х                                    | Eliminate parts of the existing rule that are redundant with the statute   | All Taxpayers and Tax<br>Practitioners | November 4, 2020            |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-103-2, Assessments                 | New                            | § 39-21-103, 39-21-<br>112(1), and 39-22-<br>103(1), C.R.S. |                                      | Define the term "assessment" as it is used in article 21 of title 39 and to clarify procedures and requirements related thereto  | All Taxpayers and Tax<br>Practitioners | November 4, 2020            |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-104, Rejection of<br>Claims        | Repeal                         | § 39-21-104 and 39-<br>21-112(1), C.R.S.                    | Х                                    | Repeal rule because it is mostly duplicative of the statute  | All Taxpayers and Tax<br>Practitioners | November 4, 2020            |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-105, Appeals                       | Repeal                         | § 39-21-105 and 39-<br>21-112(1), C.R.S.                    | Х                                    | Repeal rule because it is mostly duplicative of the statute  | All Taxpayers and Tax<br>Practitioners | November 4, 2020            |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-105.5, Notices                     | Revision                       | § 39-21-105.5 and 39-21-112(1), C.R.S.                      | Х                                    | Repeal language that is duplicative of the statute, clarify statutory requirements related to the issuance of notices, and advise taxpayers of their duty to notify the Department of changes to their mailing addresses | All Taxpayers and Tax<br>Practitioners | November 4, 2020            |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-107, Limitations on<br>Assessments | Repeal                         | § 39-21-107 and 39-<br>21-112(1), C.R.S.                    | Х                                    | Repeal rule because it is largely duplicative of the statute   | All Taxpayers and Tax<br>Practitioners | November 4, 2020            |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-108, Refund Claims                 | Revision                       | § 39-21-108 and 39-<br>21-112(1), C.R.S.                    | Х                                    | Repeal language that is duplicative of the statute and set forth requirements for filing a claim for refund  | All Taxpayers and Tax<br>Practitioners | November 4, 2020            |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-109, Interest on<br>Amount Due     | Repeal                         | § 39-21-109 and 39-<br>21-112(1), C.R.S.                    | Х                                    | Repeal rule because it is duplicative of the statute   | All Taxpayers and Tax<br>Practitioners | November 4, 2020            |

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| Jan.     | 1 CCR 201-1<br>Rule 39-21-109, Interest Discount   | New                            | § 39-21-109 and 39-<br>21-112(1), C.R.S.   |                                      | Clarify that a check returned to the Department of Revenue without payment does not constitute a payment sufficient to qualify for the 3% interest discount authorized by section 39-21-109(1.5), C.R.S. | All Taxpayers and Tax<br>Practitioners           | November 4, 2020            |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-113, Reports and<br>Returns  | Repeal                         | § 39-21-113 and 39-<br>21-112(1), C.R.S.   | X                                    | Repeal rule because it is duplicative of the statute   | All Taxpayers and Tax<br>Practitioners           | November 4, 2020            |
| Jan.     | 1 CCR 201-1<br>Rule 39-21-116.5, Penalties for<br>Officers or Members  | New                            | § 39-21-101(4), 39-<br>21-102(1), 39-21-<br>112(1), and 39-21-<br>116.5, C.R.S.  |                                      | Clarify the liability for the penalty imposed<br>by section 39-21-116.5, C.R.S., and establish<br>requirements for the administration thereof  | All Taxpayers and Tax<br>Practitioners           | November 4, 2020            |
| Jan.     | 1 CCR 201-2<br>Rule 39-22-303-1, Tax Period<br>Subject to SB19-233   | New                            | § 39-21-112(1) and<br>39-22-303, C.R.S.,<br>and Senate Bill 19-<br>233, 2019 Colo.<br>Sess. Laws., ch.<br>397, sec. 3. |                                      | Clarify the tax periods to which Senate Bill 19-233 will apply   | Corporate Income Taxpayers,<br>Tax Practitioners | December 1, 2020            |
| Jan.     | 1 CCR 201-2<br>Rule 39-22-303(11)(f), Domestic C<br>Corporations with De Minimis or<br>No Property and Payroll | New                            | § 39-21-112(1) and 39-22-303, C.R.S.   |                                      | Explain the manner in which the de minimis standard in section 39-22-303(11)(f), C.R.S., will be uniformly applied to taxpayers  | Corporate Income Taxpayers,<br>Tax Practitioners | December 1, 2020            |
| Jan.     | 1 CCR 201-2<br>Rule 39-22-303(12)(c),<br>Corporations Without Property<br>and Payroll Factors                  | Repeal                         | § 39-21-112(1) and 39-22-303, C.R.S.   | Х                                    | Repeal the rule because the section 39-22-303 (12)(c), C.R.S., was repealed in SB19-233  | Corporate Income Taxpayers,<br>Tax Practitioners | December 1, 2020            |

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| Mar.     | 1 CCR 201-5<br>Special Rule 2, Agricultural<br>Products and Equipment        | Revision                       | § 39-21-112(1), 39-<br>26-102(19), and 39-<br>26-716, C.R.S.             |                                      | Conform to statutory changes made by HB19-<br>1329 and HB19-1162   | Agricultural Businesses and<br>Tax Practitioners                                     | December 8, 2020            |
| Mar.     | 1 CCR 201-4<br>Rule 39-26-717, Medical Material,<br>Equipment, and Drugs     | Revision                       | § 39-21-112(1) and § 39-26-717, C.R.S.                                   |                                      | Conform to statutory changes made by SB18-<br>129  | All Retail Businesses, Medical<br>Retailers, All Taxpayers, and<br>Tax Practitioners | December 8, 2020            |
| Mar.     | 1 CCR 201-4<br>Rule 39-26-704-4, Sales Tax<br>Exemptions for Hotel Residents | Revision                       | § 39-21-112(1), 39-26-102(11), 39-26-104(1)(f), and 39-26-704(3), C.R.S. |                                      | Clarify the effect of House Bill 20-1020 and to explain the exemptions for long-term rentals of rooms and accommodations applicable to state and state-administered local sales taxes and the written agreement required for such exemptions | Lodging Retailers, Tax<br>Practitioners  | December 8, 2020            |
| Mar.     | 1 CCR 201-2<br>Rule 39-22-522, Conservation<br>Easement Credit               | Revision                       | § 39-21-112(1), 39-<br>21-113, 39-22-522,<br>and 39-22-522.5, C.<br>R.S. |                                      | Conform to statutory changes made by HB19-<br>1264   | All Taxpayers, Tax<br>Practitioners  | December 8, 2020            |
| Mar.     | 1 CCR 201-2<br>Rule 39-22-104(3)(g), Gross<br>Conservation Easement Addition | Revision                       | § 39-21-112(1), 39-<br>22-104(3)(g), and<br>39-22-522, C.R.S.            |                                      | Conform to statutory changes made by HB19-<br>1264   | All Taxpayers, Tax<br>Practitioners  | December 8, 2020            |
| Mar.     | 1 CCR 201-2<br>Rule 39-22-304(2)(f), Gross<br>Conservation Easement Addition | Revision                       | § 39-21-112(1), 39-<br>22-304(2)(f), and<br>39-22-522, C.R.S.            |                                      | Conform to statutory changes made by HB19-<br>1264   | All Taxpayers, Tax<br>Practitioners  | December 8, 2020            |
| Mar.     | 1 CCR 201-2<br>Rule 39-22-538, Rural Primary<br>Health Care Preceptor Credit | Revision                       | § 39-21-112(1) and 39-22-538, C.R.S.                                     |                                      | Conform to statutory changes made by HB19-<br>1088   | Rural Primary Health Care<br>Preceptors and Tax<br>Practitioners                     | December 8, 2020            |

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| Mar.     | 1 CCR 201-18<br>Rule 39-28.8-101, Retail<br>Marijuana Definitions                           | Revision                             | § 39-21-112(1), 39-28.8-101, 39-28.8-205, and 39-28.8-308, C.R.S. |                                      | Conform to statutory changes made by SB19-<br>224  | Retail Marijuana Businesses<br>and Tax Practitioners | December 8, 2020            |
| Mar.     | 1 CCR 201-7<br>Rule 39-28-104, Wholesaler's<br>Service Fee                                  | Revision                             | § 39-21-112(1), 39-28-104, and 39-28-109, C.R.S.                  |                                      | Remove the requirement to file cigarette returns electronically because HB20-1175 statutorily requires electronic filing of cigarette returns and payment of cigarette tax by electronic funds transfer                      | Cigarette Retailers, Tax<br>Practitioners            | December 8, 2020            |
| Mar.     | 1 CCR 201-7<br>Rule 39-28.5-106, Distributor's<br>Service Fee                               | Revision                             | § 39-21-112(1), 39-<br>28.5-106, C.R.S.                           |                                      | Remove the requirement to file tobacco products returns electronically because HB20-1175 statutorily requires electronic filing of tobacco products returns and payment of tobacco products tax by electronic funds transfer | Tobacco Products Retailers,<br>Tax Practitioners     | December 8, 2020            |
| Apr.     | 1 CCR 201-6<br>Rule 39-35-104, Aircraft<br>Manufacturer New Employee<br>Credit              | Revision                             | \$39-21-112(1) and 39-35-104, C.R.S.                              |                                      | Repeal current rule and update to clarify the calculation of the aircraft manufacturer new employee income tax credit  | Enterprise Zone Businesses and Administrators        | February 2, 2021            |
| Apr.     | 1 CCR 201-13<br>Rule 39-30-104, Enterprise Zone<br>Investment Tax Credit                    | Revision                             | \$39-21-112(1), 39-<br>30-104, and 39-30-<br>108(1), C.R.S.       |                                      | Repeal rule and update to clarify the application of the enterprise zone investment tax credit   | Enterprise Zone Businesses and Administrators        | February 2, 2021            |
| Apr.     | 1 CCR 201-13<br>Rule 39-30-105, Enterprise Zone<br>New Business Facility Employee<br>Credit | Repeal                               | \$39-21-112(1), 39-<br>30-105, and 39-30-<br>108(1), C.R.S.       |                                      | Repeal rule because statutory section was repealed in 2019   | Enterprise Zone Businesses and Administrators        | February 2, 2021            |

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| Apr.     | 1 CCR 201-13 Rule 39-30-105.1, Enterprise Zone Business Facility Employee Credits                          | New                                  | \$39-21-112(1), 39-<br>30-105.1, and 39-<br>30-108(1), C.R.S.            |                                      | Clarify the calculation of enterprise zone business facility employee credits.   | Enterprise Zone Businesses and Administrators   | February 2, 2021            |
| Apr.     | 1 CCR 201-13 Rule 39-30-105.6, Enterprise Zone Rehabilitation of Vacant Buildings                          | New                                  | \$39-21-112(1), 39-<br>30-105.6, and 39-<br>30-108(1), C.R.S.            |                                      | Clarify requirements for the credit related to vacancy, commercial use, and precertification   | Enterprise Zone Businesses and Administrators   | February 2, 2021            |
| Apr.     | 1 CCR 201-13<br>Rule 39-30-106, Enterprise Zone<br>Machinery and Machine Tools<br>Sales Tax Exemption      | New                                  | \$39-21-112(1), 39-<br>30-106, and 39-30-<br>108(1), C.R.S.              |                                      | Clarify the expansion of the sales tax exemption for machinery and machine tools used exclusively in an enterprise zone to include only those activities related directly to the mining of natural resources | Enterprise Zone Businesses<br>and Administrators, Mining<br>Businesses, Oil and Gas<br>Businesses | February 2, 2021            |
| May      | 1 CCR 201-4<br>Rule 39-26-718, Charitable and<br>Other Exempt Organizations                                | Revision                             | § 39-21-112(1), 39-26-102(2.5), 39-26-718, and 39-26-725, C.R.S.         |                                      | Conform to statutory changes made by HB19-<br>1323   | Charitable Organizations, Tax<br>Practitioners  | March 9, 2020               |
| May      | 1 CCR 201-4<br>Rule 39-26-102(7)-1, Purchase<br>Price  | Revision                             | § 39-21-112(1), 39-<br>26-102, and 39-26-<br>104 C.R.S.                  |                                      | Renumber the rule to accommodate an additional rule promulgated pursuant to the same statutory section   | All Taxpayers, Tax<br>Practitioners   | March 9, 2020               |
| May      | 1 CCR 201-4<br>Rule 39-26-102(7)-2, Purchase<br>Price Involving a Donation to a<br>Charitable Organization | New                                  | § 39-21-112(1), 39-<br>21-113(1), 39-26-<br>116, and 39-26-102<br>(7)(a) |                                      | Establish the conditions under which a portion of a payment for a sale made by a charitable organization is considered a donation and therefore excluded from the taxable purchase price                     | Practitioners   | March 9, 2020               |

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| Jun.     | 1 CCR 201-2<br>Rule 39-22-303(10), Foreign<br>Source Income                              | Revision                             | § 39-21-112(1) and 39-22-303(10), C.R. S.     | Х                                    | Prescribe rules for the determination of foreign source income considered in the calculation of Colorado corporate income tax   | Corporate Income Taxpayers,<br>Tax Practitioners | April 1, 2020               |
| Jun.     | 1 CCR 201-2<br>Rule 39-22-304(3)(j), Corporate<br>Subtraction for Section 78<br>Dividend | New                                  | § 39-21-112(1) and 39-22-304(3)(j), C. R.S.   |                                      | Clarify the application of section 39-22-304(3) (j), C.R.S., regarding the subtraction from federal taxable income of amounts treated as dividends pursuant section 78 of the Internal Revenue Code | Corporate Income Taxpayers,<br>Tax Practitioners | April 1, 2020               |
| Jul.     | 1 CCR 201-2<br>Rule 39-22-504-1, Colorado Net<br>Operating Losses                        | Revision                             | § 39-21-112(1) and 39-22-504, C.R.S.          |                                      | Repeal current rule and update to clarify the application of the net operating loss deduction for individuals, estates, and trusts  | Income Taxpayers, Tax<br>Practitioners           | May 4, 2020                 |
| Jul.     | 1 CCR 201-2<br>Rule 39-22-504-2, C Corporation<br>Net Operating Loss                     | Revision                             | § 39-21-112(1) and 39-22-504, C.R.S.          | Х                                    | Repeal current rule and update to clarify the application of the net operating loss deduction for C corporations  | Corporate Income Taxpayers,<br>Tax Practitioners | May 4, 2020                 |
| Dec.     | 1 CCR 201-1<br>Rule 39-21-119.5, Mandatory<br>Electronic Filing of Returns               | New                                  | § 39-21-112(1) and 39-21-119.5, C.R.S.        |                                      | Clarify electronic filing and payment requirements, penalties imposed for failure to comply therewith, and waivers therefrom  | All Taxpayers, Tax<br>Practitioners              | October 5, 2020             |
| Dec.     | 1 CCR 201-1<br>Special Rule 1, Electronic Funds<br>Transfer                              | Repeal                               | § 39-21-112(1) and 39-21-119.5, C.R.S.        |                                      | Repeal the rule because section 39-21-119.5, C.R.S., Rule 39-21-119.5   | All Taxpayers, Tax<br>Practitioners              | October 5, 2020             |
| Dec.     | 1 CCR 201-1<br>Rule 39-21-105.5-2, Electronic<br>Notices                                 | New                                  | § 39-21-112(1) and 39-21-105.5, C.R.S.        |                                      | Create a procedures that allow taxpayers to voluntarily elect to receive notices from the Department by electronic means  | All Taxpayers, Tax<br>Practitioners              | October 5, 2020             |
| May      | 1 CCR 201-2<br>Special Rule 9A, Commodity<br>Swaps Used by Energy Companies              | New                                  | § 39-21-112(1) and 39-22-303.6, C.R.S.        |                                      | Permit certain commodity swaps used by energy companies to be included in receipts the receipts factors   | Energy Companies, Tax<br>Practitioners           | March 2, 2020               |

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- CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda.
- The Agenda covers Calendar Year 2021 (CY21).

| Schedule | Rule Number and Title (or<br>Description)  | New rule,<br>revision, or<br>repeal? | Statutory or other basis for adoption of rule                  | Part of<br>Mandatory<br>Rule Review? | Purpose  | Stakeholders  | Anticipated<br>Hearing Date |
|----------|--|--------------------------------------|--|--------------------------------------|--|---|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)   |                                      | (ex: 2-3-401, C.R.S.)  | X if yes                             | (Purpose for the change, ex: legislation)  |   |                             |
| Sep.     | 1 CCR 201-4<br>Rule 39-26-103.5, Direct Payment<br>Permits                         | Revision                             | § 39-21-112(1) and 39-26-103.5, C.R.S.                         |                                      | Clarify the conditions under which a direct pay permit can be issued or revoked  | Direct Pay Permitees, All<br>Retailers, Tax Practitioners                   | July 13, 2020               |
| Jan.     | 1 CCR 201-4<br>Rule 39-26-703-1, Contractor's<br>Refund Claim                      | Revision                             | § 39-21-112(1), 39-<br>26-107, and 39-26-<br>703(2)(c), C.R.S. |                                      | Reconcile, consolidate, and/or repeal related regulations regarding contractors. | Contractors, tax practitioners, tax-exempt organizations, local governments | November 2, 2020            |
| Jan.     | 1 CCR 201-4<br>Rule 39-26-708-1, Contractors for<br>Exempt Projects                | Revision                             | § 39-21-112(1), 39-<br>26-107, and 39-26-<br>708(1), C.R.S.    |                                      | Reconcile, consolidate, and/or repeal related regulations regarding contractors. | Contractors, tax practitioners, tax-exempt organizations, local governments | November 2, 2020            |
| Jan.     | 1 CCR 201-4<br>Rule 39-26-708-2, Contactors for<br>Exempt Projects                 | Revision                             | § 39-21-112(1), 39-26-107, and 39-26-708, C.R.S.               |                                      | Reconcile, consolidate, and/or repeal related regulations regarding contractors. | Contractors, tax practitioners, tax-exempt organizations, local governments | November 2, 2020            |
| Jan.     | 1 CCR 201-5<br>Special Rule 10, Contractors  | Revision                             | § 39-21-112(1) and 39-26-107, C.R.S.                           |                                      | Reconcile, consolidate, and/or repeal related regulations regarding contractors. | Contractors, tax practitioners, tax-exempt organizations, local governments | November 2, 2020            |
| Jan.     | 1 CCR 201-5 Special Rule 10.1, Priority of Credits for Taxes Paid to Another State | Revision                             | § 39-21-112(1), 39-<br>26-107, and 39-26-<br>713(2)(f), C.R.S. |                                      | Reconcile, consolidate, and/or repeal related regulations regarding contractors. | Contractors, tax practitioners, tax-exempt organizations, local governments | November 2, 2020            |
| Jan.     | 1 CCR 201-5 Special Rule 28, Maintenance and Decorating Services                   | Revision                             | § 39-21-112(1) and 39-26-107, C.R.S.                           |                                      | Reconcile, consolidate, and/or repeal related regulations regarding contractors. | Contractors, tax practitioners, tax-exempt organizations, local governments | November 2, 2020            |

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| month    | (ex: 1 CCR 201-1, Rule #101)  |                                      | (ex: 2-3-401, C.R.S.)                         | X if yes                             | (Purpose for the change, ex: legislation)  |   |                             |
| Jan.     | 1 CCR 201-5 Special Rule 29, Manufacturers and Prefabricators Acting as Contractors | Revision                             | § 39-21-112(1) and 39-26-107, C.R.S.          |                                      | Reconcile, consolidate, and/or repeal related regulations regarding contractors. | Contractors, tax practitioners, tax-exempt organizations, local governments | November 2, 2020            |
| Jan.     | 1 CCR 201-5<br>Special Rule 37, Ready-Mix<br>Concrete                               | Revision                             | § 39-21-112(1) and 39-26-107, C.R.S.          |                                      | Reconcile, consolidate, and/or repeal related regulations regarding contractors. | Contractors, tax practitioners, tax-exempt organizations, local governments | November 2, 2020            |
| Jan.     | 1 CCR 201-5<br>Special Rule 39, Sand and Gravel                                     | Revision                             | § 39-21-112(1) and 39-26-107, C.R.S.          |                                      | Reconcile, consolidate, and/or repeal related regulations regarding contractors. | Aggregate Industry  | November 2, 2020            |

## Liquor Enforcement Division 2021 Regulatory Agenda

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|----------|--|--------------------------------|---|--------------------------------------|--|----------------------------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)   |                                | (ex: 2-3-401, C.R.S.)                         | X if yes                             | (Purpose for the change, ex: legislation)  |                                  |                             |
| May      | 1 CCR 203-2; Regulation 47-422;<br>Arts License  | Revision                       | §44-3-202, C.R.S.                             | X                                    | Review pursuant to \$24-4-103.3, C.R.S.,<br>Mandatory Review of Rules.   | LED Stakeholder List (see below) | October 2021                |
| May      | 1 CCR 203-2; Regulation 47-424; Engaging in Business   | Revision                       | §44-3-202, C.R.S.                             | X                                    | Review pursuant to \$24-4-103.3, C.R.S.,<br>Mandatory Review of Rules.   | LED Stakeholder List             | October 2021                |
| May      | 1 CCR 203-2; Regulation 47-426;<br>Delivery of Alcohol Beverages   | Revision                       | §44-3-202, C.R.S.                             | X                                    | Review pursuant to \$24-4-103.3, C.R.S.,<br>Mandatory Review of Rules.   | LED Stakeholder List             | October 2021                |
| May      | 1 CCR 203-2; Regulation 47-428;<br>Sales Rooms   | Revision                       | §44-3-202, C.R.S.                             | Х                                    | Review pursuant to \$24-4-103.3, C.R.S.,<br>Mandatory Review of Rules.   | LED Stakeholder List             | October 2021                |
| May      | 1 CCR 203-2; Regulation 47-500;<br>Excise Tax Audits   | Revision                       | §44-3-202, C.R.S.                             | Х                                    | Review pursuant to \$24-4-103.3, C.R.S.,<br>Mandatory Review of Rules.   | LED Stakeholder List             | October 2021                |
| May      | 1 CCR 203-2; Regulation 47-502;<br>Excise Tax Reports  | Revision                       | §44-3-202, C.R.S.                             | Х                                    | Review pursuant to \$24-4-103.3, C.R.S.,<br>Mandatory Review of Rules.   | LED Stakeholder List             | October 2021                |
| May      | 1 CCR 203-2; Regulation 47-504;<br>Payment of Excise Taxes by Non-<br>licensees  | Revision                       | §44-3-202, C.R.S.                             | Х                                    | Review pursuant to \$24-4-103.3, C.R.S.,<br>Mandatory Review of Rules.   | LED Stakeholder List             | October 2021                |
| Jun.     | 1 CCR 203-2; Regulation 47-200;<br>Petitions for Statements of<br>Position and Declaratory Orders<br>Concerning the Colorado Liquor<br>Code, Colorado Beer Code,<br>Special Event Code, Or Colorado<br>Liquor Rules. | Revision                       | §44-3-202, C.R.S.                             |                                      | Review for possible updates and amendments to process contained therein under advisement of Division counsel and LED management. | LED Stakeholder List             | October 2021                |
| Jun.     | Possible New Rule Concerning<br>Issuance of Warning Letters  | New                            | §44-3-202, C.R.S.                             |                                      | Possible new rule creation under advisement of Division counsel and LED management.  | LED Stakeholder List             | October 2021                |

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|----------|--|--------------------------------------|---|--------------------------------------|--|----------------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)   |                                      | (ex: 2-3-401, C.R.S.)                         | X if yes                             | (Purpose for the change, ex: legislation)  |                      |                             |
| Jun.     | 1 CCR 203-2; Regulation 47-322<br>(G); Consignment Sales   | Revision                             | §44-3-202, C.R.S.                             |                                      | Promised stakeholders continued engagement regarding the provisions of this rule after some work was done on it previous rulemaking year; potential alignment language with federal statutes | LED Stakeholder List | October 2021                |
| Jun.     | 1 CCR 203-2; Regulation 47-312;<br>Change of Location  | Revision                             | §44-3-202, C.R.S.                             |                                      | Relocation of deleted section from Regulation 47-408 prompted by stakeholder engagement and discussion in previous rulemaking year.  | LED Stakeholder List | October 2021                |
| Jun.     | 1 CCR 203-2; Regulation 47-300;<br>Change in Class of License  | Revision                             | §44-3-202, C.R.S.                             |                                      | Relocation of deleted section from Regulation 47-408 prompted by stakeholder engagement and discussion in previous rulemaking year.  | LED Stakeholder List | October 2021                |
| Jun.     | 1 CCR 203-2; Regulation 47-303;<br>License Renewal   | Revision                             | §44-3-202, C.R.S.                             |                                      | Relocation of deleted section from Regulation 47-408 prompted by stakeholder engagement and discussion in previous rulemaking year.  | LED Stakeholder List | October 2021                |
| Jun.     | 1 CCR 203-2; Regulation 47-605;<br>Responsible Alcohol Beverage<br>Vendor and Permitted Tastings by<br>Retail Liquor Stores and Liquor-<br>Licensed Drugstores | Revision                             | §44-3-202, C.R.S.                             |                                      | Review for possible updates and amendments under advisement of Division counsel and LED management.  | LED Stakeholder List | October 2021                |
| Jun.     | 1 CCR 203-2; Regulation 47-506; Fees   | Revision                             | §44-3-202, C.R.S.                             |                                      | Regulation is always in "open" status as fees<br>must be adjusted on an annual basis to meet<br>requirements of legislation and reflect<br>direct/indirect costs of the Division             | LED Stakeholder List | October 2021                |

## Division of Motor Vehicles 2021 Regulatory Agenda

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|----------|---|--------------------------------------|--|--------------------------------------|---|--|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)              |                                      | (ex: 2-3-401, C.R.S.)  | X if yes                             | (Purpose for the change, ex: legislation) |  |                             |
| Jan.     | 1 CCR 204-30 Rule 14                      | Revision                             | 42-1-206(3.7)(b)<br>and 42-1-206(f), C.<br>R.S.  | х                                    | Regulatory Review                         | Colorado Citizens, Colorado<br>Interactive   | 3/2021                      |
| Apr.     | 1 CCR 204-30 Rule 13                      | Revision                             | 42-2-114(1)(a)(IV)<br>and (V), C.R.S.  | х                                    | Regulatory Review                         | Colorado Citizens, Law<br>Enforcement  | 4/2021                      |
| Sep.     | 1 CCR 204-10 Rule 4                       | Revision                             | 42-1-102(17), 42-1-102(23.5), 42-1-102 (109), 42-1-201, 42-1-204, and 42-3-306 (5) C.R.S.  | x                                    | Regulatory Review                         | Heavy vehicle owners, IRS<br>HVUT, County Clerk and<br>Recorders   | 11/2021                     |
| Oct.     | 1 CCR 204-10 Rule 9                       | Revision                             | 42-1-204, 42-3-116, and 42-3-301, C.R. S.  | х                                    | Regulatory Review                         | Licensed Colorado Dealers,<br>Auto Industry Division,<br>County Clerk and Recorders  | 12/2021                     |
| Nov.     | 1 CCR 204-10 Rule 10                      | Revision                             | 38-20-116, 42-1-<br>204, 42-6-102, 42-6-<br>104, 42-6-115(3)(a),<br>42-6-116, 42-6-136,<br>42-6-136.5, 42-6-<br>137, and 42-9-102,<br>C.R.S. | x                                    | Regulatory Review                         | Repair facilities, County<br>Clerk and Recorders   | 3/2021                      |
| Dec.     | 1 CCR 204-10 Rule 11                      | Revision                             | 24-4-104, 24-4-105,<br>42-1-102(6), 42-1-<br>204, 42-4-108(5),<br>42-4-213, and 42-4-<br>238, C.R.S.   | х                                    | Regulatory Review                         | Law enforcement, Fire Departments, Ambulance Services, Colorado Public Utilities Commission, Tow Operators, County Clerk and Recorders | 2/2021                      |

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|----------|--|--------------------------------------|--|--------------------------------------|---|---|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)           |                                      | (ex: 2-3-401, C.R.S.)  | X if yes                             | (Purpose for the change, ex: legislation) |   |                             |
| Jan.     | 1 CCR 204-10 Rule 19                   | Revision                             | 42-6-104, 42-6-107<br>(1)(b), 42-6-115, 42-<br>6-116, and 42-6-<br>117, C.R.S.                           | х                                    | Regulatory Review                         | Colorado State Patrol, POST certified VIN inspectors, County Clerk and Recorders  | 3/2021                      |
| Feb.     | 1 CCR 204-10 Rule 22                   | Revision                             | 42-6-104 and 42-6-<br>113, C.R.S.  | х                                    | Regulatory Review                         | Vehicle manufacturers,<br>licensed Colorado Dealers,<br>Auto Industry Division,<br>County Clerk and Recorders   | 4/2021                      |
| Mar.     | 1 CCR 204-10 Rule 35                   | Revision                             | 42-1-204, 42-3-116<br>(1), and 42-3-304(7)<br>(a), C.R.S.  | X                                    | Regulatory Review                         | Financial institutions, repair facilities, licensed Colorado Dealers, licensed Colorado Auctioneers, Auto Industry Division, Vehicle Manufacturers, SMM Dealers, Drive-Away and Tow-Away Transporter, Repossessors, County Clerk and Recorder | 5/2021                      |
| Jan.     | 1 CCR 204-30 Rule 1                    | Revision                             | C.R.S. Title 24-4-<br>103, 24-72.1-103,<br>42-1-204, and Title<br>42,Article 2, Parts<br>1, 2, 3, and 5. | х                                    | Regulatory Review                         | Colorado Citizens, Law<br>Enforcement   | 3/2021                      |
| Feb.     | 1 CCR 204-30 Rule 5                    | Revision                             | 24-76.5-103, C.R.S.  | х                                    | Regulatory Review                         | Colorado Citizens, Law<br>Enforcement   | 4/2021                      |

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| Mar.     | 1 CCR 204-30 Rule 7                       | Revision                             | 24-4-103, 42-2-111<br>(1)(b), 42-2-114.5,<br>42-2-403, 42-2-406<br>(3 through 7), and<br>42-2-407(8), C.R.S.   | х                                    | Regulatory Review                         | Colorado Citizens, Law<br>Enforcement | 5/2021                      |
| Apr.     | 1 CCR 204-30 Rule 8                       | Revision                             | 24-4-103, 104 and 105; 42-1-102 (43.5); 42-1-204; 42-1-211; 42-1-222; 42-2-105.5; 42-2-106;42-2-111; 42-2-601, 602, 603, and 604, C.R.S.                 | х                                    | Regulatory Review                         | Colorado Citizens, Law<br>Enforcement | 6/2021                      |
| May      | 1 CCR 204-30 Rule 9                       | Revision                             | 24-4-103; 24-4-104;<br>42-1-102(43.5); 42-<br>1-102(55); 42-1-102<br>(58); 42-1-204; 42-<br>2-103;42-2-106 and<br>42-2-111; 42-4-<br>1502, C.R.S. (2016) | х                                    | Regulatory Review                         | Colorado Citizens, Law<br>Enforcement | 7/1/2021                    |
| Jun.     | 1 CCR 204-30 Rule 17                      | Revision                             | 24-4-103, 24-72.1-<br>103, 42-1-206 (2),<br>42-2-107, 42-2-114,  | х                                    | Regulatory Review                         | Colorado Citizens, Law<br>Enforcement | 8/2/2021                    |

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|          | 1 CCR 205-1, Regulation 44-20-<br>104(3)(k), Pre-Licensing Exam   | Revision                             | §§44-20-104(3)(a),<br>40-20-118, C.R.S.       | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program Exam for Motor Vehicle Dealers, its Providers, and its Process.   | MVDB Stakeholder List (see below) | October 2021                |
|          | 1 CCR 205-1, Regulation 44-20-<br>118(6), Executive Secretary<br>Served with Process for Licensee   | Revision                             | §§44-20-104(3)(a),<br>C.R.S.                  | Х                                    | To revise language to add electronic transmission of documents for Service of Process for Motor Vehicle Dealers' and Motor Vehicle Dealers' Licensees. | MVDB Stakeholder List             | October 2021                |
|          | 1 CCR 205-1, Regulation 44-20-<br>118(7)(d), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Motor Vehicle<br>Dealers     | Revision                             | \$\$44-20-104(3)(a),<br>40-20-118, C.R.S.     | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Motor Vehicle Dealers, its Providers, and its Process.        |                                   | October 2021                |
|          | 1 CCR 205-1, Regulation 44-20-<br>118(7)(f)(I), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Motor Vehicle<br>Dealers  | Revision                             | §§44-20-104(3)(a),<br>40-20-118, C.R.S.       | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Motor Vehicle Dealers, its Providers, and its Process.        |                                   | October 2021                |
|          | 1 CCR 205-1, Regulation 44-20-<br>118(7)(f)(II), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Motor Vehicle<br>Dealers | Revision                             | §§44-20-104(3)(a),<br>40-20-118, C.R.S.       | х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Motor Vehicle Dealers, its Providers, and its Process.        |                                   | October 2021                |

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in \$2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per \$2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

  The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to \$2-7-203(2)(a), C.R.S.
- CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda.

| Schedule | Rule Number and Title (or<br>Description)  | New rule,<br>revision, or<br>repeal? | Statutory or other basis for adoption of rule | Part of<br>Mandatory<br>Rule Review? | Purpose  | Stakeholders          | Anticipated<br>Hearing Date |
|----------|--|--------------------------------------|---|--------------------------------------|--|-----------------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)   |                                      | (ex: 2-3-401, C.R.S.)                         | X if yes                             | (Purpose for the change, ex: legislation)  |                       |                             |
|          | 1 CCR 205-1, Regulation 44-20-<br>118(7)(f)(III), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Motor Vehicle<br>Dealers | Revision                             | \$\$44-20-104(3)(a),<br>40-20-118, C.R.S.     | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Motor Vehicle Dealers, its Providers, and its Process.            | MVDB Stakeholder List | October 2021                |
|          | 1 CCR 205-1, Regulation 44-20-<br>118(7)(f)(IV), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Motor Vehicle<br>Dealers  | Revision                             | \$\$44-20-104(3)(a),<br>40-20-118, C.R.S.     | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Motor Vehicle Dealers, its Providers, and its Process.            |                       | October 2021                |
|          | 1 CCR 205-1, Regulation 44-20-<br>118(7)(g), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Motor Vehicle<br>Dealers      | Revision                             | §§44-20-104(3)(a),<br>40-20-118, C.R.S.       | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Motor Vehicle Dealers, its Providers, and its Process.            | MVDB Stakeholder List | October 2021                |
|          | 1 CCR 205-1, Regulation 44-20-<br>118(7)(h), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Motor Vehicle<br>Dealers      | New                                  | §§44-20-104(3)(a),<br>40-20-118, C.R.S.       | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Motor Vehicle Dealers, its Providers, and its Process.            |                       | October 2021                |
|          | 1 CCR 205-2, Regulation 44-20-404(1)(k), Pre-Licensing Exam  | Revision                             | \$\$44-20-404(a), 44-<br>20-417, C.R.S.       | X                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program Exam for Powersports Vehicle Dealers, its Providers, and its Process. | MVDB Stakeholder List | October 2021                |

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in \$2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per \$2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

  The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to \$2-7-203(2)(a), C.R.S.
- CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda.

| Schedule | Rule Number and Title (or<br>Description)   | New rule, revision, or repeal? | Statutory or other basis for adoption of rule | Part of<br>Mandatory<br>Rule Review? | Purpose  | Stakeholders          | Anticipated<br>Hearing Date |
|----------|---|--------------------------------|---|--------------------------------------|--|-----------------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)  |                                | (ex: 2-3-401, C.R.S.)                         | X if yes                             | (Purpose for the change, ex: legislation)  |                       |                             |
|          | 1 CCR 205-2, Regulation 44-20-<br>417(6), Executive Secretary<br>Served with Process for Licensee   | Revision                       | §§44-20-404(a), C.R.<br>S.                    | Х                                    | To revise language to add electronic transmission of documents for Service of Process for Powersports Vehicle Dealers' and Powersports Vehicle Dealers' Licensees. | MVDB Stakeholder List | October 2021                |
|          | 1 CCR 205-2, Regulation 44-20-<br>417(7)(d), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Powersport Vehicle<br>Dealers      | Revision                       | §§44-20-404(a), 44-<br>20-417, C.R.S.         | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Powersports Vehicle Dealers, its Providers, and its Process.              | MVDB Stakeholder List | October 2021                |
|          | 1 CCR 205-2, Regulation 44-20-<br>417(7)(f)(I), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Powersport Vehicle<br>Dealers   | Revision                       | §§44-20-404(a), 44-<br>20-417, C.R.S.         | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Powersports Vehicle Dealers, its Providers, and its Process.              | MVDB Stakeholder List | October 2021                |
|          | 1 CCR 205-2, Regulation 44-20-<br>417(7)(f)(II), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Powersport Vehicle<br>Dealers  | Revision                       | §§44-20-404(a), 44-<br>20-417, C.R.S.         | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Powersports Vehicle Dealers, its Providers, and its Process.              | MVDB Stakeholder List | October 2021                |
|          | 1 CCR 205-2, Regulation 44-20-<br>417(7)(f)(III), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Powersport Vehicle<br>Dealers | Revision                       | §§44-20-404(a), 44-<br>20-417, C.R.S.         | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Powersports Vehicle Dealers, its Providers, and its Process.              | MVDB Stakeholder List | October 2021                |

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in \$2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per \$2-7-202(6), C.R.S., the Agenda must contain:

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  The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S.
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The Agenda covers Calendar Year 2021 (CY21).

| Schedule | Rule Number and Title (or<br>Description)  | New rule,<br>revision, or<br>repeal? | Statutory or other basis for adoption of rule | Part of<br>Mandatory<br>Rule Review? | Purpose   | Stakeholders          | Anticipated<br>Hearing Date |
|----------|--|--------------------------------------|---|--------------------------------------|---|-----------------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)   |                                      | (ex: 2-3-401, C.R.S.)                         | X if yes                             | (Purpose for the change, ex: legislation)   |                       |                             |
|          | 1 CCR 205-2, Regulation 44-20-<br>417(7)(f)(IV), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Powersport Vehicle<br>Dealers | Revision                             | §§44-20-404(a), 44-<br>20-417, C.R.S.         | X                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Powersports Vehicle Dealers, its Providers, and its Process. | MVDB Stakeholder List | October 2021                |
|          | 1 CCR 205-2, Regulation 44-20-<br>417(7)(g), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Powersport Vehicle<br>Dealers     | New                                  | §§44-20-404(a), 44-<br>20-417, C.R.S.         | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Powersports Vehicle Dealers, its Providers, and its Process. | MVDB Stakeholder List | October 2021                |
|          | 1 CCR 205-2, Regulation 44-20-<br>417(7)(h), Part of Regulatory<br>Scheme for Pre-licensing Program<br>Providers for Powersport Vehicle<br>Dealers     | New                                  | §§44-20-404(a), 44-<br>20-417, C.R.S.         | Х                                    | To revise and set out a portion of the criteria related to the Pre-licensing Program for Powersports Vehicle Dealers, its Providers, and its Process. | MVDB Stakeholder List | October 2021                |
|          |  |                                      |   |                                      |   |                       |                             |

MMDB Stakeholder List: Motor Vehicle Dealers, Powersports Vehicle Dealers, and the Organizations representing New and Used Motor Vehicle Dealers and New and Used Powersports Vehicle Dealers

## Colorado Lottery 2021 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in \$2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per \$2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.
  The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to §2-7-203(2)(a), C.R.S.
- CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda.

| Schedule | Rule Number and Title (or Description)                                 | New rule,<br>revision, or<br>repeal? | Statutory or other basis for adoption of rule                                   | Part of<br>Mandatory<br>Rule Review? | Purpose  | Stakeholders          | Anticipated<br>Hearing Date |
|----------|--|--------------------------------------|---|--------------------------------------|--|-----------------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)   |                                      | (ex: 2-3-401, C.R.S.)   | X if yes                             | (Purpose for the change, ex: legislation)  |                       |                             |
| Mar.     | 1 CCR 206-1 Rule 14.E Multi-State<br>Jackpot Game - Lucky for<br>Life® | Revision                             | 44-40-101, 44-40-<br>109 (1)(a) and (2),<br>44-40-113, and 44-<br>40-114, C.R.S | X if yes                             | Update according to anticipated game changes, awaiting details from New England Group.   | LOT Stakeholders List | Mar 2021                    |
| Jan.     | 1 CCR 206-1 Rule 14.A  | Revision                             | 44-40-101, 44-40-<br>109 (1)(a) and (2),<br>44-40-113, and 44-<br>40-114, C.R.S | X if yes                             | Update according to anticipated game changes, awaiting details from MUSL Group.  | LOT Stakeholders List | Jan 2021                    |
| Jan.     | 1 CCR 206-1 Rule 14.B  | Revision                             | 44-40-101, 44-40-<br>109 (1)(a) and (2),<br>44-40-113, and 44-<br>40-114, C.R.S | X if yes                             | Update according to anticipated game changes, awaiting details from MUSL Group.  | LOT Stakeholders List | Jan 2021                    |
|          | LOT Stakeholders List:   | Independent Re                       | etailer, one (1) repres   | entative from GO                     | resentative from PGCC (Problem Gaming Coalit<br>CO (Great Outdoors Colorado), two (2) Players,<br>e), and one (1) representative from CTF (Conse | two (2) two (2)       | in Retailer, one (1)        |

## Division of Gaming - Rules Promulgated by Gaming Commission 2021 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
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- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.
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| Schedule | Rule Number and Title (or<br>Description)                                    | New rule,<br>revision, or<br>repeal? | Statutory or other basis for adoption of rule  | Part of<br>Mandatory<br>Rule Review? | Purpose                                   | Stakeholders   | Anticipated<br>Hearing Date |
|----------|--|--------------------------------------|--|--------------------------------------|---|--|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)   |                                      | (ex: 2-3-401, C.R.S.)  | X if yes                             | (Purpose for the change, ex: legislation) |  |                             |
| Dec.     | 1 CCR 201-1 Rule 19 Gaming Districts   | Revision                             | §44-30-104, 105,<br>201 and 302, C.R.S.  | X                                    | Mandatory Rule Review                     | Limited Gaming Licensees,<br>Div. of Gaming Employees,<br>Gilpin County, Teller County,<br>City of Cripple Creek, City of<br>Central, City of Black Hawk | unknown                     |
| Dec.     | 1 CCR 207-1 Rule 5 Grounds and<br>Procedures for Disciplinary<br>Actions     | Revision                             | \$44-30-201, C.R.S.,<br>44-30-203, C.R.S.,<br>44-30-302, C.R.S.,<br>44-30-504, C.R.S.,<br>44-30-523, C.R.S.,<br>44-30-524, C.R.S.,<br>and 24-4-104, C.R.<br>S. | Х                                    | Mandatory Rule Review                     | Limited Gaming Licensees,<br>Div. of Gaming Employees,<br>Gaming Commission  | unknown                     |
| Dec.     | 1 CCR 207-1 Rule 13 Purchase and<br>Redemption of Coins, Chips and<br>Tokens | Revision                             | \$44-30-201, C.R.S.,<br>44-30-203, C.R.S.,<br>44-30-302, C.R.S.,<br>44-30-819, C.R.S.,<br>and 44-30-824, C.R.<br>S.  | Х                                    | Mandatory Rule Review                     | Limited Gaming Licensees,<br>Div. of Gaming Employees,<br>Gaming patrons   | unknown                     |
| Dec.     | 1 CCR 207-1 Rule 15 Procurement  | Revision                             | §44-30-201, C.R.S.,<br>44-30-203, C.R.S.,<br>and 44-30-302, C.R.<br>S.   | Х                                    | Mandatory Rule Review                     | Limited Gaming Licensees,<br>Div. of Gaming Employees,<br>Gaming Commission  | unknown                     |

## Division of Gaming - Rules Promulgated by Gaming Commission 2021 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in §2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per §2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
- (e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

  The Agenda is to be filed with Legislative Council Staff for distribution to committee(s) of reference, posted on CDOR's website, and submitted to the State Library, the Colorado Department of Regulatory Agencies, and the Secretary of State for publication in the Colorado Register. CDOR must also present its Agenda as part of its "SMART Act" presentation pursuant to \$2-7-203(2)(a), C.R.S.
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| Schedule | Rule Number and Title (or Description)                           | New rule,<br>revision, or<br>repeal? | Statutory or other basis for adoption of rule  | Part of<br>Mandatory<br>Rule Review? | Purpose                                   | Stakeholders   | Anticipated<br>Hearing Date |
|----------|--|--------------------------------------|--|--------------------------------------|---|--|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)                                     |                                      | (ex: 2-3-401, C.R.S.)  | X if yes                             | (Purpose for the change, ex: legislation) |  |                             |
| Dec.     | 1 CCR 207-1 Rule 14 Gaming Tax                                   |                                      | \$44-30-201, C.R.S.,<br>44-30-203, C.R.S.,<br>44-30-302, C.R.S.,<br>44-30-602, C.R.S.,<br>and 44-30-604, C.R.<br>S., (1991). |                                      | Annual Tax Hearing                        | Limited Gaming Licensees,<br>Div. of Gaming, Financial<br>Analysts, Community<br>Colleges, Gilpin County,<br>Teller County, City of Cripple<br>Creek, City of Central, City<br>of Black Hawk | April and May<br>2021       |
| Dec.     | 1 CCR 207-1 Rule 3 Applications,<br>Investigations and Licensure | Revision                             | \$44-30-102, 44-30-<br>103, 44-30-201, 44-<br>30-203, 44-30-302,<br>C.R.S., Part 5 of<br>Article 30 of Title<br>44, C.R.S.   |                                      | Annual Fee Analysis                       | Limited Gaming Licensees,<br>Div. of Gaming Employees  | April 2021                  |

## Colorado Racing Commission 2021 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in \$2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per \$2-7-202(6), C.R.S., the Agenda must contain:

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- (b) The statutory or other basis for adoption of the proposed rules;
- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;
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| Schedule | Rule Number and Title (or<br>Description) | New rule,<br>revision, or<br>repeal? | Statutory or other basis for adoption of rule | Part of<br>Mandatory<br>Rule Review? | Purpose                                   | Stakeholders  | Anticipated<br>Hearing Date |
|----------|---|--------------------------------------|---|--------------------------------------|---|---|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)              |                                      | (ex: 2-3-401, C.R.S.)                         | X if yes                             | (Purpose for the change, ex: legislation) |   |                             |
| Oct.     | 1 CCR 208-1<br>Chapter 4<br>(89 rules)    |                                      |   | X                                    | To comply with § 24-4-103.3, C.R.S.       | Horsemen, Division<br>Employees, Association<br>Employees | March 8, 2021 (if needed)   |

## Executive Director of the Department of Revenue 2021 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in \$2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per \$2-7-202(6), C.R.S., the Agenda must contain:

- (a) A list of new rules or revisions to existing rules that the department expects to propose in the next calendar year;
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- (c) The purpose of the proposed rules;
- (d) The contemplated schedule for adoption of the rules;

(e) An identification and listing of persons or parties that may be affected positively or negatively by the rules.

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CDOR works with several boards and commissions that promulgate rules; for ease of use for the consumer, those rules are included in CDOR's Agenda.

| Schedule | Rule Number and Title (or<br>Description) | New rule, revision, or repeal? | Statutory or other basis for adoption of rule | Part of<br>Mandatory<br>Rule Review? | Purpose                                   | Stakeholders | Anticipated<br>Hearing Date |
|----------|---|--------------------------------|---|--------------------------------------|---|--------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)              |                                | (ex: 2-3-401, C.R.S.)                         | X if yes                             | (Purpose for the change, ex: legislation) |              |                             |
| n/a      |   |                                |   |                                      |   |              |                             |

## Hearings Division 2021 Regulatory Agenda

The Colorado Department of Revenue (CDOR) submits the following 2021 Regulatory Agenda (Agenda) in fulfillment of the statutory requirements set forth in \$2-7-202(6), 2-7-203, and 24-4-103.3(4), C.R.S. Pursuant to state law, annually on November 1 executive-branch agencies must file their Agenda. Per \$2-7-202(6), C.R.S., the Agenda must contain:

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| Schedule | Rule Number and Title (or<br>Description) | New rule, revision, or repeal? | Statutory or other basis for adoption of rule  | Part of<br>Mandatory<br>Rule Review? | Purpose                                   | Stakeholders                                 | Anticipated<br>Hearing Date |
|----------|---|--------------------------------|--|--------------------------------------|---|--|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)              |                                | (ex: 2-3-401, C.R.S.)  | X if yes                             | (Purpose for the change, ex: legislation) |  |                             |
| May      | 211-1                                     | Revision                       | §§ 24-4-103, 44-10-<br>101 et seq., 44-20-<br>101 et seq., 44-3-<br>101 et seq., 42-3-<br>101 et seq., 42-2-<br>401 et seq., 44-7-<br>101 et seq.  | Yes                                  | Updates based on mandatory rule review    | DOR, defense bar, public and law enforcement | Last week of May            |
| May      | 211-2                                     | Revision                       | Rule 7- 24-4-103,<br>42-1-204, 42-2-122,<br>42-2-125, 42-2-<br>127.6, 42-2-304.5,<br>42-2-405.5, and 42-<br>2-409, C.R.S.; Rule<br>8- Title 42; Rule 9-<br>C.R.S. §§ 42-2-126,<br>42-2-127.7 and 42-<br>2-127.9, 42-2-127;<br>Rule 10- 24-4-103,<br>24-4-105, 24-4-106,<br>24-60-1101, 42-2-<br>104 (2) (b.5), and<br>42-2-135 | Yes                                  | Updates based on mandatory rule review    | DOR, defense bar, public and law enforcement | Last week of May            |
| May      | 211-3                                     | Revision                       | C.R.S. §§ 24-4-103,<br>42-1-204, 42-2-126<br>(3)(b), 42-2-127, 42-<br>2-127.6, 42-2-125,<br>and 42-2-127.9.  | Yes                                  | Updates based on mandatory rule review    | DOR, defense bar, public and law enforcement | Last week of May            |

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|----------|--|--------------------------------------|--|--------------------------------------|---|----------------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)                                       |                                      | (ex: 2-3-401, C.R.S.)  | X if yes                             | (Purpose for the change, ex: legislation)   |                      |                             |
| Aug.     | 1 CCR 212-3 Rule 3-1100 Series -<br>Accelerator Program Operations | Revision                             | s 44-10-202(1)(c),<br>44-10- 203(2)(aa),<br>44-10-310(2), and<br>44-10-311(2), C.R.S.  | x                                    | Review pursuant to \$24-4-103.3, C.R.S., Mandatory Review of Rules.   | MED Stakeholder list | Fall 2021                   |
| Aug.     | 1 CCR 212-3 Rule 2-205 Fees  | Revision                             | 44-10-103, 44-10-202(1)(b), 44-10-202(1)(c), 44-10-203(1)(j), 44-10-203(1)(j), 44-10-203(2)(b), 44-10-203(2)(d), 44-10-203(2)(d), 44-10-203(2)(d), 44-10-203(2)(dd)(XII), 44-10-303(2)(b), 44-10-310(7), 44-10-313, 44-10-401, 44-10-802, 44-10-803, 44-10-1201, 4 |                                      | To review fee amounts to ensure they reflect the direct and indirect costs of the State Licensing Authority pursuant to a fee analysis. | MED Stakeholder list | Fall 2021                   |

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|----------|--|--------------------------------|--|--------------------------------------|---|----------------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)   |                                | (ex: 2-3-401, C.R.S.)  | X if yes                             | (Purpose for the change, ex: legislation)                           |                      |                             |
| Jan.     | 1-212 Rule 3-1010 - Packaging<br>and Labeling: General<br>Requirements Prior to Transfer to<br>a Patient or Consumer |                                | 44-10-202(1)(a), 44-10-202(1)(c), 44-10-202(6), 44-10-203(2) (f), 44-10-203(3)(a)-(b), 44-10-601(2)(a), 44-10-601(5), 44-10-603 (1)(d), 44-10-603 (4)(a), and 44-10-603(8), C.R.S. |                                      | Review pursuant to \$24-4-103.3, C.R.S., Mandatory Review of Rules. | MED Stakeholder list | Spring 2021                 |

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| month    | (ex: 1 CCR 201-1, Rule #101)  |                                      | (ex: 2-3-401, C.R.S.)  | X if yes                             | (Purpose for the change, ex: legislation)                          |                      |                             |
| Jan.     | 1-212 Rule 4-110 - Regulated Marijuana Testing Program: Sampling Procedures | Revision                             | s 44-10-202(1)(c),<br>44-10-203(1)(a), 44-<br>10-203(1)(g), 44-10-203<br>(1)(j), 44-10-203(2)<br>(d), 44-10-203(2)(f),<br>44-10-203(3)(d), 44-<br>10-203(3)(e), 44-10-<br>501(6), 44-10-502<br>(3), 44-10-503(8),<br>44-10-504(1)(b), 44-<br>10-504(2), 44-10-<br>601(4), 44-10-602<br>(4), 44-10-604(1)(b),<br>and 44-10-604(1)(b),<br>and 44-10-604(2), C.<br>R.S. Authority also<br>exists in the<br>Colorado<br>Constitution at<br>Article XVIII,<br>Subsection 16(5)(a)<br>(VII). |                                      | Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules. | MED Stakeholder list | Spring 2021                 |

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| month    | (ex: 1 CCR 201-1, Rule #101)  |                                      | (ex: 2-3-401, C.R.S.)   | X if yes                             | (Purpose for the change, ex: legislation)                          |                      |                             |
| Jan.     | 1 CCR Rule 4-120 Regulated Marijuana Testing Program: Contaminant Testing | Revision                             | 44-10-202(1)(c), 44-10-203(1)(c), 44-10-203(1)(c), 44-10-203(1)(j), 44-10-203(2)(d), 44-10-203(2)(f), 44-10-203(3)(d), 44-10-203(3)(e), 44-10-501(6), 44-10-502(3), 44-10-504(1)(b), 44-10-504(2), 44-10-601(4), 44-10-602(4), 44-10-604(1)(b), and 44-10-604(1)(b), |                                      | Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules. | MED Stakeholder list | Spring 2021                 |

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| Jan.     | 1 CCR 212-3 Rule 4-125 - Regulated Marijuana Testing Program: Potency Testing | Revision                             | 44-10-202(1)(c), 44-10-203(1)(c), 44-10-203(1)(c), 44-10-203(1)(j), 44-10-203(2)(d), 44-10-203(2)(f), 44-10-203(3)(d), 44-10-203(3)(e), 44-10-501(6), 44-10-502(3), 44-10-504(1)(b), 44-10-504(2), 44-10-601(4), 44-10-602(4), 44-10-604(1)(b), and 44-10-604(1)(b), |                                      | Review pursuant to §24-4-103.3, C.R.S., Mandatory Review of Rules. | MED Stakeholder list | Spring 2021                 |

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| The Agendo | covers | Calendar | Year | 2021 | (CY21) | ). |
|------------|--------|----------|------|------|--------|----|
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| Jan.     | 1 212-3 Rule 4-135 - Regulated Marijuana Testing Program: Contaminated Product and Failed Test Results and Procedures | Revision                             | 44-10-202(1)(c), 44-10-203(1)(c), 44-10-203(1)(c), 44-10-203(1)(j), 44-10-203(2)(d), 44-10-203(3)(d), 44-10-203(3)(d), 44-10-203(3)(e), 44-10-501(6), 44-10-502(3), 44-10-504(1)(b), 44-10-504(2), 44-10-601(4), 44-10-602(4), 44-10-603(6), 44-10-604(1)(b), and 44-10-604(2), C. R.S. Authority also exists in the Colorado Constitution at Article XVIII, Subsection 16(5)(a) (VII). |                                      | Review pursuant to \$24-4-103.3, C.R.S., Mandatory Review of Rules. | MED Stakeholder list | Spring 2021                 |
| Jan.     | 1 CCR 212-3 Rule 5-205 - Medical<br>Marijuana Cultivation Facility:<br>License Privileges                             | Revision                             | 44-10-202(1)(c), 44-10-203(1)(j), 44-10-401(2)(a)(II), 44-10-313, 44-10-502(5), and 44-10-503, C.R. S.  | х                                    | Review pursuant to \$24-4-103.3, C.R.S., Mandatory Review of Rules. | MED Stakeholder list | Spring 2021                 |

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|-----|--------|--------|----------|------|------|---------|--|
|     |        |        |          |      |      |         |  |

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|----------|--|--------------------------------------|---|--------------------------------------|---|----------------------|-----------------------------|
| month    | (ex: 1 CCR 201-1, Rule #101)   |                                      | (ex: 2-3-401, C.R.S.)   | X if yes                             | (Purpose for the change, ex: legislation)                             |                      |                             |
| Jan.     | 1 CCR 212-3 Rule 6-205 - Retail<br>Marijuana Cultivation Facility:<br>License Privileges | Revision                             | 44-10-202(1)(c), 44-<br>10-203(1)(c), 44-10-<br>203(1)(j), 44-10-203<br>(2)(h), 44-10-203(2)<br>(j), 44-10-203(2)(r),<br>44-10-203(3)(c), 44-<br>10-401(2)(b)(II), and<br>44-10-602, C.R.S. |                                      | Review pursuant to \$24-4-103.3, C.R.S., Mandatory Review of Rules.   | MED Stakeholder list | Spring 2021                 |
| Aug.     | 1 CCR 212-3 Rule 3-230 - Waste<br>Disposal   | Revision                             | 44-10-202(1)(c), 44-10-203(1)(c), 44-10-203(1)(j), and 44-10-203(2)(h), C. R.S. Authority also exists in the Colorado Constitution at Article XVIII, Subsection 16 (5)(a)(VII).             | x                                    | Review pursuant to \$24-4-103.3, C.R.S., Mandatory Review of Rules.   | MED Stakeholder list | Spring 2021                 |
| Aug.     | 1 212-3 Rule 3-240 - Collection of<br>Marijuana Consumer Waste                           | Revision                             | 44-10-202(1)(c), 44-<br>10-203(1)(c), 44-10-<br>203(1)(j), 44-10-203<br>(2)(h), and 44-10-<br>203(2)(bb), C.R.S   | х                                    | Review pursuant to §24-4-103.3, C.R.S.,<br>Mandatory Review of Rules. | MED Stakeholder list | Fall 2021                   |